

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : **08-13555 (SCC)**
Debtors. : **(Jointly Administered)**
: **Ref. Docket No. 42685**
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AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ELENI MANNERS, being duly sworn, deposes and says:

1. I am employed as Noticing Manager by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On February 10, 2014, I caused to be served the “Notice of Motion of Lehman Brothers Holdings Inc. Pursuant to Federal Rule of Bankruptcy Procedure 9019 for Authorization and Approval of a Settlement with the Internal Revenue Service,” dated February 10, 2014, to which was attached the “Motion of Lehman Brothers Holdings Inc. Pursuant to Federal Rule of Bankruptcy Procedure 9019 for Authorization and Approval of a Settlement with the Internal Revenue Service,” dated February 10, 2014 [Docket No. 42685], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A, and
 - ii. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit B.

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

Sworn to before me this
11th day of February, 2014
/s/ Carol Iris Zhang
Notary Public, State of New York
No. 01ZH6284996
Qualified in Kings County
Commission Expires July 1, 2017

/s/ Eleni Manners
Eleni Manners

EXHIBIT A

Email Addresses

aaaronson@dilworthlaw.com	arwolf@wlrk.com
aalfonso@willkie.com	aseuffert@lawpost-nyc.com
abeaumont@fklaw.com	ashmead@sewkis.com
abraunstein@riemerlaw.com	asnow@ssbb.com
acaton@kramerlevin.com	asomers@rctlegal.com
adam.brezine@hro.com	aunger@sidley.com
adarwin@nixonpeabody.com	austin.bankruptcy@publicans.com
adiamond@diamondmccarthy.com	avenes@whitecase.com
aeckstein@blankrome.com	azylberberg@whitecase.com
aentwistle@entwistle-law.com	bankr@zuckerman.com
afriedman@irell.com	bankruptcy@goodwin.com
agbanknewyork@ag.tn.gov	bankruptcy@morrisoncohen.com
aglenn@kasowitz.com	bankruptcy@ntexas-attorneys.com
agold@herrick.com	bankruptcymatters@us.nomura.com
agoldstein@tnsj-law.com	barbra.parlin@hklaw.com
agottfried@morganlewis.com	bbisignani@postschell.com
aisenberg@saul.com	bcarlson@co.sanmateo.ca.us
akadish@dtlawgroup.com	bdk@schlamstone.com
akantesaria@oppenheimerfunds.com	bguiney@pbwt.com
akolod@mosessinger.com	bmanne@tuckerlaw.com
alum@ftportfolios.com	bmiller@mofo.com
amarder@msek.com	boneill@kramerlevin.com
amartin@sheppardmullin.com	brian.corey@greentreecreditsolutions.com
amcmullen@boultcummings.com	brosenblum@jonesday.com
amenard@tishmanspeyer.com	broy@rltlawfirm.com
amh@amhandlerlaw.com	bruce.wright@sutherland.com
andrew.brozman@cliffordchance.com	bstrickland@wtplaw.com
andrew.lourie@kobrekim.com	btrust@mayerbrown.com
angelich.george@arentfox.com	bturk@tishmanspeyer.com
ann.reynaud@shell.com	bwolfe@sheppardmullin.com
anthony_boccanfuso@aporter.com	cahn@clm.com
aoberry@bermanesq.com	caitrin.mckiernan@freshfields.com
aostrow@beckerglynn.com	canelas@pursuitpartners.com
apalazzolo@fzwz.com	carol.weinerlevy@bingham.com
aquale@sidley.com	cbelisle@wfw.com
arainone@bracheichler.com	cbelmonte@ssbb.com
arheaume@riemerlaw.com	cdesiderio@nixonpeabody.com
arlbank@pbfc.com	chad.husnick@kirkland.com
arosenblatt@chadbourne.com	chammerman@paulweiss.com
arthur.rosenberg@hklaw.com	charles@filardi-law.com

charles_malloy@aporter.com
chemrick@connellfoley.com
chipford@parkerpoe.com
chris.donoho@lovells.com
christopher.greco@kirkland.com
clarkb@sullcrom.com
clynnch@reedsmith.com
cmontgomery@salans.com
cohen@sewkis.com
cp@stevenslee.com
cpappas@dilworthlaw.com
craig.goldblatt@wilmerhale.com
craigjustinalbert@gmail.com
crmomjian@attorneygeneral.gov
csalomon@beckerglynn.com
cschreiber@winston.com
cshore@whitecase.com
cshulman@sheppardmullin.com
cszyfer@stroock.com
cwalsh@mayerbrown.com
cward@polsinelli.com
cweber@ebg-law.com
cweiss@ingramllp.com
dallas.bankruptcy@publicans.com
danielle.rose@kobrekim.com
dave.davis@isgria.com
david.bennett@tklaw.com
david.heller@lw.com
david.livshiz@freshfields.com
david.powlen@btlaw.com
davids@blbglaw.com
davidwheeler@mvalaw.com
dbarber@bsblawyers.com
dbaumstein@whitecase.com
dbesikof@loeb.com
dcimo@gjb-law.com
dcoffino@cov.com
dcrapo@gibbonslaw.com
ddavis@paulweiss.com
ddrebsky@nixonpeabody.com
ddunne@milbank.com

deggermann@kramerlevin.com
deggert@freebornpeters.com
demetra.liggins@tklaw.com
dfelder@orrick.com
dflanigan@polsinelli.com
dgrimes@reedsmith.com
dhayes@mcguirewoods.com
dheffer@foley.com
dhurst@coleschotz.com
dhw@dhclegal.com
diconzam@gtlaw.com
djcarraher@daypitney.com
djoseph@stradley.com
dkessler@ktmc.com
dkozusko@willkie.com
dlemay@chadbourne.com
dlipke@vedderprice.com
dmcguire@winston.com
dmurray@jenner.com
dneier@winston.com
dodonnell@milbank.com
dove.michelle@dorsey.com
dpegno@dplaw.com
draelson@fisherbrothers.com
dravin@wolffsamson.com
drosenzweig@fulbright.com
drosner@goulstonstorrs.com
drosner@kasowitz.com
dshaffer@wtplaw.com
dshemano@peitzmanweg.com
dspelfogel@foley.com
dtatge@ebglaw.com
dtheising@harrisonmoberly.com
dwdykhouse@pbwt.com
dwildes@stroock.com
dworkman@bakerlaw.com
easmith@venable.com
ecohen@russell.com
edward.flanders@pillsburylaw.com
efleck@milbank.com
efriedman@fklaw.com

efriedman@friedmanspring.com	howard.hawkins@cwt.com
eglas@mccarter.com	hseife@chadbourne.com
ekbergc@lanepowell.com	hsnovikoff@wlrk.com
eleicht@whitecase.com	hsteel@brownrudnick.com
ellen.halstead@cwt.com	ian.roberts@bakerbotts.com
emagnelli@bracheichler.com	icatto@mwe.com
emerberg@mayerbrown.com	igoldstein@proskauer.com
enkaplan@kaplanlandau.com	ilevee@lowenstein.com
eobrien@sbchlaw.com	ira.greene@hoganlovells.com
epearlman@scottwoodcapital.com	israel.dahan@cwt.com
erin.mautner@bingham.com	iva.uroic@dechert.com
eschwartz@contrariancapital.com	jacobsonn@sec.gov
etillinghast@sheppardmullin.com	james.heaney@lawdeb.com
ezujkowski@emmetmarvin.com	james.mcclammy@dpw.com
fbp@ppgms.com	james.sprayregen@kirkland.com
ffm@bostonbusinesslaw.com	jamesboyajian@gmail.com
flyman@mayerbrown.com	jamestecce@quinnmanuel.com
foont@foontlaw.com	jar@outtengolden.com
fritschj@sullcrom.com	jason.jurgens@cwt.com
fsosnick@shearman.com	jay.hurst@oag.state.tx.us
fyates@sonnenschein.com	jay@kleinsolomon.com
gabriel.delvirginia@verizon.net	jbeemer@entwistle-law.com
gbray@milbank.com	jbeiers@co.sanmateo.ca.us
george.south@dlapiper.com	jbird@polsinelli.com
ggitomer@mkbattorneys.com	jbromley@cgsh.com
ggoodman@foley.com	jcarberry@cl-law.com
giddens@hugheshubbard.com	jchristian@tobinlaw.com
gkaden@goulstonstorrs.com	jchubak@proskauer.com
glenn.siegel@dechert.com	jdoran@haslaw.com
gmoss@riemerlaw.com	jdrucker@coleschotz.com
goldenberg@ssnyc.com	jdwarner@warnerandscheuerman.com
gravert@ravertpllc.com	jdweck@sutherland.com
gspilsbury@jsslaw.com	jdyas@halperinlaw.net
harrisjm@michigan.gov	jean-david.barnea@usdoj.gov
harveystrickon@paulhastings.com	jeanites@whiteandwilliams.com
hbeltzer@mayerbrown.com	jeannette.boot@wilmerhale.com
heim.steve@dorsey.com	jeff.wittig@coair.com
heiser@chapman.com	jeffery.black@bingham.com
hmagaliff@r3mlaw.com	jeffrey.sabin@bingham.com
hollace.cohen@troutmansanders.com	jeldredge@velaw.com
holsen@stroock.com	jemma.mcpherson@cliffordchance.com

jennifer.demarco@cliffordchance.com	joy.mathias@dubaiic.com
jennifer.gore@shell.com	jpintarelli@mofo.com
jfalgowski@reedsmith.com	jporter@entwistle-law.com
jflaxer@golenbock.com	jprol@lowenstein.com
jfreeberg@wfw.com	jrabinowitz@rltlawfirm.com
jg5786@att.com	jrsmith@hunton.com
jgenovese@gjb-law.com	jschiller@bsflp.com
jgoodchild@morganlewis.com	jschwartz@hahnhessen.com
jguy@orrick.com	jsheerin@mcguirewoods.com
jhiggins@fdlaw.com	jshenwick@gmail.com
jhorgan@phxa.com	jsherman@bsflp.com
jhuggett@margolisedelstein.com	jshickich@riddellwilliams.com
jim@atkinslawfirm.com	jsmairo@pbnlaw.com
jjoyce@dresslerpeters.com	jstoll@mayerbrown.com
jjtancredi@daypitney.com	jsullivan@mosessinger.com
jjureller@klestadt.com	jtimko@shutts.com
jlamar@maynardcooper.com	jtorf@schiffhardin.com
jlawlor@wmd-law.com	judy.morse@crowedunlevy.com
jlee@foley.com	jvail@ssrl.com
jlevitin@cahill.com	jwallack@goulstonstorris.com
jlscott@reedsmith.com	jwcohen@daypitney.com
jmaddock@mcguirewoods.com	jweiss@gibsondunn.com
jmakower@tnsj-law.com	jwest@velaw.com
jmazermarino@msek.com	jwh@njlawfirm.com
jmelko@gardere.com	kanema@formanlaw.com
jmerva@fult.com	karen.wagner@dpw.com
jmmurphy@stradley.com	karl.geercken@alston.com
jmr@msf-law.com	kdwbankruptcydepartment@kelleydrye.com
jnadritch@olshanlaw.com	keckhardt@hunton.com
jnm@mccallaraymer.com	keith.simon@lw.com
john.monaghan@hklaw.com	ken.coleman@allenovery.com
john.mule@ag.state.mn.us	ken.higman@hp.com
john.rapisardi@cwt.com	kerry.moynihan@hro.com
jonathan.goldblatt@bnymellon.com	kgwynne@reedsmith.com
jonathan.henes@kirkland.com	kiplok@hugheshubbard.com
jorbach@hahnhessen.com	kit.weitnauer@alston.com
joseph.cordaro@usdoj.gov	kjarashow@stutman.com
joseph.serino@kirkland.com	kkelly@eblaw.com
joshua.dorchak@bingham.com	kkolbig@mosessinger.com
jowen769@yahoo.com	klyman@irell.com
jowolf@law.nyc.gov	klynch@formanlaw.com

kmayer@mccarter.com	margaret.welsh@cliffordchance.com
kobak@hugheshubbard.com	margolin@hugheshubbard.com
kor@orrick.com	mark.bane@ropesgray.com
kovskyd@pepperlaw.com	mark.deveno@bingham.com
kressk@pepperlaw.com	mark.ellenberg@cwt.com
kreynolds@mklawnyc.com	mark.ellenberg@cwt.com
krodriguez@allenmatkins.com	mark.mckane@kirkland.com
krosen@lowenstein.com	mark.sherrill@sutherland.com
kurt.mayr@bglp.com	marvin.clements@ag.tn.gov
lacyr@sullcrom.com	matt@willaw.com
landon@streusandlandon.com	matthew.klepper@dlapiper.com
lapeterson@foley.com	maustin@orrick.com
lathompson@co.sanmateo.ca.us	mbenner@tishmanspeyer.com
lawallf@pepperlaw.com	mberman@nixonpeabody.com
lawrence.gelber@srz.com	mberman@nixonpeabody.com
lberkoff@moritthock.com	mbienenstock@proskauer.com
lee.stremba@troutmansanders.com	mbloemsma@mhjur.com
lgranfield@cgsh.com	mbossi@thompsoncoburn.com
lhandelsman@stroock.com	mcademartori@sheppardmullin.com
lhill@reedsmith.com	mcordone@stradley.com
lhoffman@deilylawfirm.com	mcto@debevoise.com
linda.boyle@twtelecom.com	mcyganowski@oshr.com
lisa.ewart@wilmerhale.com	mdorval@stradley.com
lisa.solomon@att.net	melorod@gtlaw.com
ljkotler@duanemorris.com	meltzere@pepperlaw.com
lkatz@ltblaw.com	metkin@lowenstein.com
lkiss@klestadt.com	mfeldman@willkie.com
lmarinuzzi@mofo.com	mginzburg@daypitney.com
lmay@coleschotz.com	mgordon@briggs.com
lmcgowen@orrick.com	mgreger@allenmatkins.com
lml@ppgms.com	mh1@mccallaraymer.com
lnashelsky@mofo.com	mhopkins@cov.com
loizides@loizides.com	michael.frege@cms-hs.com
lperkins@deilylawfirm.com	michael.kelly@monarchlp.com
lscarcella@farrellfritz.com	michael.kim@kobrekim.com
lschweitzer@cgsh.com	michael.krauss@faegrebd.com
lubell@hugheshubbard.com	michael.mccrory@btlaw.com
lwhidden@salans.com	michaels@jstriallaw.com
mabrams@willkie.com	michelle.park@freshfields.com
maofiling@cgsh.com	millee12@nationwide.com
marc.chait@sc.com	miller@taftlaw.com

mimi.m.wong@irs counsel.treas.gov	otccorpactions@finra.org
mitchell.ayer@tklaw.com	paronzon@milbank.com
mjedelman@vedderprice.com	patrick.oh@freshfields.com
mjr1@westchestergov.com	pbattista@gjb-law.com
mkjaer@winston.com	pbosswick@ssbb.com
mlahaie@akingump.com	pdublin@akingump.com
mlandman@lcbf.com	peisenberg@lockelord.com
mlichtenstein@crowell.com	peter.gilhuly@lw.com
mlynch2@travelers.com	peter.macdonald@wilmerhale.com
mmooney@deilylawfirm.com	peter.simmons@friedfrank.com
mmorreale@us.mufg.jp	peter@bankrupt.com
mneier@ibolaw.com	pfeldman@oshr.com
monica.lawless@brookfieldproperties.com	pfinkel@wilmingtontrust.com
mpage@kelleydrye.com	phayden@mcguirewoods.com
mparry@mosessinger.com	phil.huynh@kobrekim.com
mpomerantz@julienandschlesinger.com	philip.wells@ropesgray.com
mprimoff@kayescholer.com	pmaxcy@sonnenschein.com
mpucillo@bermanesq.com	ppascuzzi@ffwplaw.com
mrosenthal@gibsondunn.com	ppatterson@stradley.com
mrothchild@mofo.com	psp@njlawfirm.com
mruetzel@whitecase.com	ptrain-gutierrez@kaplanlandau.com
mschimel@sju.edu	ptrostle@jenner.com
msegarra@mayerbrown.com	raj.madan@bingham.com
mshiner@tuckerlaw.com	ramona.neal@hp.com
msolow@kayescholer.com	rbeacher@pryorcashman.com
mspeiser@stroock.com	rbernard@foley.com
mstamer@akingump.com	rbyman@jenner.com
mvenditto@reedsmith.com	rdaversa@orrick.com
mwarner@coleschotz.com	relgidely@gjb-law.com
mwarren@mtb.com	rflanagan@flanassoc.com
nathan.spatz@pillsburylaw.com	rfriedman@silvermanacampora.com
nbojar@fklaw.com	rgmason@wlrk.com
ncoco@mwe.com	rgoodman@moundcotton.com
neal.mann@oag.state.ny.us	rgraham@whitecase.com
ned.schodek@shearman.com	rhett.campbell@tklaw.com
neilberger@teamtogut.com	richard.fingard@newedge.com
nherman@morganlewis.com	richard.lear@hklaw.com
nissay_10259-0154@mhmjapan.com	richard.tisdale@friedfrank.com
nlepore@schnader.com	richard@rwmaplc.com
notice@bkcylaw.com	rick.murphy@sutherland.com
nyrobankruptcy@sec.gov	rjones@boultcummings.com

rleek@hodgsonruss.com	sfineman@lchb.com
rlevin@cravath.com	sfox@mcguirewoods.com
rmatzat@hahnhessen.com	sgordon@cahill.com
rnetzer@willkie.com	sgubner@ebg-law.com
robert.dombroff@bingham.com	shannon.nagle@friedfrank.com
robert.honeywell@klgates.com	sharbeck@sipc.org
robert.malone@dbr.com	shari.leventhal@ny.frb.org
robert.yalen@usdoj.gov	shgross5@yahoo.com
robin.keller@lovells.com	sidorsky@butzel.com
roger@rnagioff.com	sldreyfuss@hlglaw.com
ronald.silverman@bingham.com	sleo@bm.net
ross.martin@ropesgray.com	slerman@ebglaw.com
rrainer@wmd-law.com	slerner@ssd.com
rreid@sheppardmullin.com	slevine@brownrudnick.com
rroupinian@outtengolden.com	sloden@diamondmccarthy.com
rrussell@andrewskurth.com	smayerson@ssd.com
russj4478@aol.com	smillman@stroock.com
rwasserman@cftc.gov	smulligan@bsblawyers.com
sabin.willett@bingham.com	snewman@katskykorins.com
sabramowitz@velaw.com	sory@fdlaw.com
sabvanrooy@hotmail.com	squsba@stblaw.com
sally.henry@skadden.com	sree@lcbf.com
samuel.cavior@pillsburylaw.com	sschultz@akingump.com
sandyscafaria@eaton.com	sselbst@herrick.com
scargill@lowenstein.com	sshimshak@paulweiss.com
schager@ssnyc.com	sskelly@teamtogut.com
schannej@pepperlaw.com	sstarr@starrandstarr.com
schepis@pursuitpartners.com	steele@lowenstein.com
schnabel.eric@dorsey.com	stephen.cowan@dlapiper.com
schristianson@buchalter.com	stephen.hessler@kirkland.com
schwartzmatthew@sullcrom.com	steve.ginther@dor.mo.gov
scott.golden@hoganlovells.com	steven.usdin@flastergreenberg.com
scott.mcculloch@kobrekim.com	steven.wilamowsky@bingham.com
scottj@sullcrom.com	steven@blbglaw.com
scottshelley@quinnemanuel.com	streusand@streusandlandon.com
scousins@armstrongteasdale.com	susheelkirpalani@quinnemanuel.com
sdnyecf@dor.mo.gov	sweyl@haslaw.com
seba.kurian@invesco.com	swolowitz@mayerbrown.com
sehlers@armstrongteasdale.com	szuch@wiggin.com
sfalanga@connellfoley.com	tannweiler@greerherz.com
sfelderstein@ffwplaw.com	tbrock@ssbb.com

tdewey@dpklaw.com
tduffy@andersonkill.com
tgoren@mofo.com
thaler@thalergerbler.com
thomas.califano@dlapiper.com
tim.desieno@bingham.com
timothy.brink@dlapiper.com
timothy.harkness@freshfields.com
tjfreedman@pbnlaw.com
tkiriakos@mayerbrown.com
tlauria@whitecase.com
tmacwright@whitecase.com
tmarrion@haslaw.com
tnixon@gklaw.com
toby.r.rosenberg@irs counsel.treas.gov
tomwelsh@orrick.com
tslome@msek.com
tunrad@burnslev.com
twheeler@lowenstein.com
villa@streu sandlandon.com
vmilione@nixonpeabody.com
vrubinstein@loeb.com

walter.stuart@freshfields.com
wanda.goodloe@cbre.com
wballaine@lcbf.com
wbenzija@halperinlaw.net
wchen@tnsj-law.com
wcurchack@loeb.com
wdase@fzwz.com
wfoster@milbank.com
will.sugden@alston.com
wiltenburg@hugheshubbard.com
wisotska@pepperlaw.com
wk@pwlawyers.com
wmaher@wmd-law.com
wmarcari@ebglaw.com
wmckenna@foley.com
wrightth@sullcrom.com
wsilverm@oshr.com
wswearingen@llf-law.com
wtaylor@mccarter.com
wweintraub@stutman.com
wzberman@bermanesq.com
yuwatoko@mofo.com

EXHIBIT B

OFFICE OF THE UNITED STATES TRUSTEE
U.S. FEDERAL OFFICE BUILDING
201 VARICK STREET, SUITE 1006
NEW YORK, NY 10014
WILLIAM K. HARRINGTON, ESQ.
SUSAN GOLDEN, ESQ.
ANDREA B. SCHWARTZ, ESQ

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007

SCHIFF HARDIN LLP
ATTN: JASON TORF
(COUNSEL TO NORTHERN INDIANA PUBLIC SERVICE CO.
AND NISOURCE FINANCE CORP.)
6600 SEARS TOWER
CHICAGO, IL60606